

POWER OF ATTORNEY

Whereas TELMA, a company organized under the laws of France, having a place of business at 28, rue Paul Painlevé, F-95310 Saint-Ouen-L'Aumône, France, is the owner by assignment of the entire right, title and interest in and to United States Patent Application entitled

ELECTROMAGNETIC RETARDER FOR A MOTOR VEHICLE

(Docket VAL 230 P2 - MFR 0207 PCT) and of the inventions described and claimed therein;

TELMA hereby appoints:

Customer Number 34232

Matthew R. Jenkins Reg. No. 34,844
Alan F. Meckstroth Reg. No. 22,607

its attorneys with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith. Address all telephone calls to (937) 298-2811. Address all correspondence to:

JACOX, MECKSTROTH & JENKINS
2310 Far Hills Building
Dayton, Ohio 45419-1575.

TELMA

By Didier GAMONAL

Title Ingénieur P.I.

Date September 14, 2006

Didier Gamonal